

§ 174.13

19 CFR Ch. I (4–1–11 Edition)

pursuant to section 520(c)(1), Tariff Act of 1930, as amended (19 U.S.C. 1520(c)(1)), relating to an entry made before December 18, 2004); or

(3) The date of mailing of notice of demand for payment against a bond in the case of a surety which has an unsatisfied legal claim under a bond written by the surety.

(f) *Date of filing.* The date on which a protest is received by the Customs officer with whom it is required to be filed shall be deemed the date on which it is filed.

(g) *Return of fifth copy.* If a fifth copy of the protest is presented for the purpose of having recorded thereon the date of its receipt and the protest number assigned thereto, such information shall be recorded thereon and the fifth copy shall be returned to the person filing the protest.

[T.D. 70–181, 35 FR 13429, Aug. 22, 1970, as amended by T.D. 71–15, 36 FR 778, Jan. 16, 1971; 36 FR 1058, Jan. 22, 1971; T.D. 73–175, 38 FR 17488, July 2, 1973; T.D. 80–271, 45 FR 75642, Nov. 17, 1980; T.D. 94–1, 58 FR 69472, Dec. 30, 1993; T.D. 94–55, 59 FR 34971, July 8, 1994; T.D. 95–68, 60 FR 46363, Sept. 6, 1995; T.D. 99–75, 64 FR 56441, Oct. 20, 1999; CBP Dec. 11–02, 76 FR 2577, Jan. 14, 2011]

§ 174.13 Contents of protest.

(a) *Contents, in general.* A protest shall contain the following information:

(1) The name and address of the protestant, *i.e.*, the importer of record or consignee, and the name and address of his agent or attorney if signed by one of these;

(2) The importer number of the protestant. If the protestant is represented by an agent having power of attorney, the importer number of the agent shall also be shown;

(3) The number and date of the entry;

(4) The date of liquidation of the entry, or the date of a decision not involving a liquidation or reliquidation;

(5) A specific description of the merchandise affected by the decision as to which protest is made;

(6) The nature of, and justification for the objection set forth distinctly and specifically with respect to each category, payment, claim, decision, or refusal;

(7) The date of receipt and protest number of any protest previously filed

that is the subject of a pending application for further review pursuant to subpart C of this part and that is alleged to involve the same merchandise and the same issues, if the protesting party requests disposition in accordance with the action taken on such previously filed protest;

(8) If another party has not filed a timely protest, the surety's protest shall certify that the protest is not being filed collusively to extend another authorized person's time to protest; and

(9) A declaration, to the best of the protestant's knowledge, as to whether the entry is the subject of drawback, or whether the entry has been referenced on a certificate of delivery or certificate of manufacture and delivery so as to enable a party to make such entry the subject of drawback (see §§ 181.50(b) and 191.81(b) of this chapter).

(b) *Multiple entries.* A single protest may be filed with respect to more than one entry at any port if all such entries involve the same protesting party, and if the same category of merchandise and a decision or decisions common to all entries are the subject of the protest. In such circumstances, the entry numbers, dates of entry, and dates of liquidation of all such entries should be set forth as an attachment to the protest.

(c) *Optional designation for refunds.* If desired by the importer/consignee the statement “any refunds with respect to the entry under protest shall be mailed to the importer/consignee in care of

(Name and Address of Agent)

may be appended to the protest. This designation supersedes any existing designation previously authorized on Customs Form 4811.

[T.D. 70–181, 35 FR 13429, Aug. 22, 1970, as amended by T.D. 80–271, 45 FR 75642, Nov. 17, 1980; T.D. 98–16, 63 FR 11005, Mar. 5, 1998; T.D. 99–64, 64 FR 43267, Aug. 10, 1999]

§ 174.14 Amendment of protests.

(a) *Time for filing.* A protest may be amended at any time prior to the expiration of the period within which the protest may be filed under § 174.12(e). The amendment may assert additional